

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Original) A panel comprising:
at least one substrate layer having a polyester mat comprising acrylic polystyrene copolymer.
2. (Original) The panel of claim 1 further comprising an outer coverstock layer and an adhesive layer for adhering the coverstock layer to the substrate.
3. (Original) The panel of claim 1 further comprising two additional substrate layers having polyester mats modified to have acrylic polystyrene copolymer.
4. (Original) The panel of claim 1 wherein the panel is a headliner.
5. (Original) The panel of claim 1 wherein the substrate layer comprises 10% to 80% dry acrylic polystyrene copolymer by weight.
6. (Original) The panel of claim 1 wherein the substrate layer comprises 30% dry acrylic polystyrene copolymer by weight.
7. (Original) The panel of claim 1 further comprising a fiber layer comprising dry acrylic polystyrene copolymer.
8. (Original) The panel of claim 7 when the fiber layer comprises 10% to 80% dry acrylic polystyrene copolymer by weight.

9. (Original) The panel of claim 7 wherein the fiber layer comprising 30% dry acrylic polystyrene copolymer by weight.

10. (Original) A multi-layer panel comprising:
at least one fiber layer having dry acrylic polystyrene copolymer; and
at least one substrate layer having a polyester mat comprising dry acrylic polystyrene copolymer.

11. (Original) The multi-layer panel of claim 10 further comprising an outer coverstock layer and an adhesive layer for adhering the coverstock layer to the fiber layer.

12. (Original) The multi-layer panel of claim 10 wherein the substrate layer comprising 10% to 80% dry acrylic polystyrene copolymer by weight.

13. (Original) The multi-layer panel of claim 10 wherein the panel is a headliner.

14. (Original) A headliner comprising:
an outer coverstock layer;
an adhesive layer;
a fiber layer comprising dry acrylic polystyrene copolymer; and
a substrate layer having a polyester mat comprising dry acrylic polystyrene copolymer.

15. (Original) The headliner of claim 14 wherein the substrate layer comprises 10% to 80% of dry acrylic polystyrene copolymer by weight.

16. (Original) The headliner of claim 14 wherein the fiber layer comprises 10% to 80% dry acrylic polystyrene copolymer by weight.

17. (Currently Amended) The headliner of claim 14 wherein the fiber layer comprises sisal fibers. [[.]]

18. (Original) The headline of claim 14 wherein both the substrate layer and the fiber layer comprises 30% of dry acrylic polystyrene copolymer by weight.

19. (New) The headliner of claim 14 wherein both the substrate layer and the fiber layer comprises 10% to 80% of dry acrylic polystyrene copolymer by weight.

20. (New) The headliner of claim 19 wherein the adhesive layer is disposed between and connects the cover stock layer with the fiber layer and the fiber layer is adjacent the substrate layer.